



Trustees' Financial Summary

FY2015-16

Submit ID: 0928-52171167

**** Recalculated ****

53 Valley County

0928 Frazer H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Harold Blount **Phone #:** (406) 695-2241

(Signature)

(Date)

Chair, Board of Trustees: Jewel Ackerman

(Signature)

(Date)

County Superintendant Lynne Nyquist

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
174	21st Century Community Learning	FEDERAL	5309281714	84.287
206	Jobs for Montana Graduates	STATE	2015-2016	State
386	State Vocational Ed-Graduation Matters	STATE	15-16	
596	Vo Ed Tech Ed/Industrial Arts	STATE	15-16	State
751	ARRA - School Improvement 1003g	FEDERAL	5309282113	84.388
801	Aggregate Reim/Indirects	LOCAL	10-11	Local
813	Vo Ed Carl Perkins Basic Grant	FEDERAL	5309288113	84.048A
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	5309288116	84.048A
818	Aggregate Reim/Indirects	LOCAL	07/2007 - 12/2008	Local
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,442.82	8,346.53	363,723.93	
02	Taxes Receivable - Real and Personal (120-149)	3,351.72	1,024.07	1,681.29	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	56,794.54	9,370.60	365,405.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	978.00			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	978.00			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,351.72	1,024.07	1,681.29	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	52,464.82	8,346.53	363,723.93	
52	TOTAL FUND BALANCE/EQUITY	52,464.82	8,346.53	363,723.93	
53	TOTAL LIABILITIES AND FUND BALANCE	56,794.54	9,370.60	365,405.22	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,344.54	24,108.14	9,560.97	5,259.31
02	Taxes Receivable - Real and Personal (120-149)	91.90			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			22,606.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,436.44	24,108.14	32,166.97	5,259.31
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	91.90			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,344.54	24,108.14	32,166.97	5,259.31
52	TOTAL FUND BALANCE/EQUITY	1,344.54	24,108.14	32,166.97	5,259.31
53	TOTAL LIABILITIES AND FUND BALANCE	1,436.44	24,108.14	32,166.97	5,259.31

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,626.03			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,626.03			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,626.03			
52	TOTAL FUND BALANCE/EQUITY	3,626.03			
53	TOTAL LIABILITIES AND FUND BALANCE	3,626.03			

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			529,380.32	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			0.45	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			529,380.77	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			529,380.77	
52	TOTAL FUND BALANCE/EQUITY			529,380.77	
53	TOTAL LIABILITIES AND FUND BALANCE			529,380.77	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,878.49	119,986.59		69,679.83
02	Taxes Receivable - Real and Personal (120-149)	461.81			3,089.95
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,340.30	119,986.59		72,769.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	461.81			3,089.95
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,878.49	119,986.59		69,679.83
52	TOTAL FUND BALANCE/EQUITY	3,878.49	119,986.59		69,679.83
53	TOTAL LIABILITIES AND FUND BALANCE	4,340.30	119,986.59		72,769.78

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
		(60)	(61)	(70)	(71)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,942.16	1,394.33		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,942.16	1,394.33		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,942.16	1,394.33		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,942.16	1,394.33		
53	TOTAL LIABILITIES AND FUND BALANCE	4,942.16	1,394.33		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			23,378.85	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			23,378.85	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			23,378.85	
52	TOTAL FUND BALANCE/EQUITY			23,378.85	
53	TOTAL LIABILITIES AND FUND BALANCE			23,378.85	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	198,884.05	193,583.75
1112	District Levy - Personal Property	3,311.32	2,989.01
1114	District Levy - Pers Prop/Mobile Homes	182.66	223.03
1130	Tax Title and Property Sales	0.00	4.57
1190	Penalties and Interest on Taxes	486.23	276.62
1900	Other Revenue from Local Sources	140.60	1,345.93
3110	Direct State Aid	249,090.75	262,453.14
3111	Quality Educator	22,510.80	19,499.83
3112	At Risk Student	3,718.50	3,600.60
3113	Indian Education For All	714.00	876.96
3114	American Indian Achievement Gap	6,600.00	7,790.00
3115	State Spec Ed Allowable Cost Pymt to Districts	24,299.19	11,943.23
3116	Data For Achievement	525.00	840.00
3118	Natural Resource Development	1,668.79	2,946.46
3120	State Guaranteed Tax Base Aid	88,237.45	89,697.36
3444	State School Block Grant	19,542.28	19,542.28
3445	State Combined Fund School Block Grant	9,212.32	9,212.32
3446	SB96 Block Grant Reimbursement	2,849.38	0.00
3447	SB96 Combined Block Grant Reimbursement	1,637.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		633,610.64	626,825.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	157,399.28	184,543.32
			2XX Personal Services - Employee Benefits	71,080.72	61,852.87
			5XX Other Purchased Services	0.00	518.06
			6XX Supplies and Materials	5,525.50	10,420.00
			8XX Other Expenditures	380.83	691.29
		222X	Educational Media Services		
			1XX Personal Services - Salaries	24,754.62	35,042.72
			2XX Personal Services - Employee Benefits	154.99	186.18
			6XX Supplies and Materials	571.81	1,754.51
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	60,883.52	36,092.58
			2XX Personal Services - Employee Benefits	391.51	191.76
			3XX Purchased Professional and Technical Services	15,026.25	13,183.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	11,899.71	11,103.71
			6XX Supplies and Materials	5,595.49	5,545.94
			810 Dues and Fees	7,993.75	9,051.05
			8XX Other Expenditures	6,416.96	4,834.88
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	14,795.43	24,278.08
			2XX Personal Services - Employee Benefits	92.66	128.99
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	52,855.72	56,408.76
			2XX Personal Services - Employee Benefits	1,556.08	1,321.25
			3XX Purchased Professional and Technical Services	0.00	222.50
			4XX Purchased Property Services	47,909.56	12,772.12
			5XX Other Purchased Services	27,618.50	19,632.00
			6XX Supplies and Materials	8,534.23	10,885.06
			7XX Property and Equipment Acquisition	0.00	18,274.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,154.89	43,542.17
			2XX Personal Services - Employee Benefits	126.23	231.32
			6XX Supplies and Materials	488.20	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	108.00	6,141.00
			2XX Personal Services - Employee Benefits	0.68	32.63
			5XX Other Purchased Services	120.96	219.78
			8XX Other Expenditures	688.00	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	36,771.02	50,245.32
			2XX Personal Services - Employee Benefits	566.64	494.29
			5XX Other Purchased Services	915.92	4,654.60
			6XX Supplies and Materials	1,835.73	5,810.55
			810 Dues and Fees	2,180.00	2,885.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	18,537.87	9,243.63
			2XX Personal Services - Employee Benefits	357.24	49.10
			6XX Supplies and Materials	6,095.56	6,000.00
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	16,187.29



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	610,384.06	664,671.31
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	90,311.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	626,825.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	664,671.31	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,464.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	50,166.99	42,275.75
	1112 District Levy - Personal Property	846.12	659.83
	1114 District Levy - Pers Prop/Mobile Homes	32.22	54.24
	1130 Tax Title and Property Sales	0.00	0.21
	1190 Penalties and Interest on Taxes	86.42	65.61
	1900 Other Revenue from Local Sources	4.06	3.78
	2220 County On-Schedule Trans Reimb	1,405.02	1,826.58
	3210 State On-Schedule Trans Reimb	1,405.02	1,121.98
	3444 State School Block Grant	2,621.40	2,621.40
	3446 SB96 Block Grant Reimbursement	448.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		57,015.76	48,629.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	22,605.01	33,269.79
			2XX Personal Services - Employee Benefits	322.30	315.11
			4XX Purchased Property Services	15,177.95	13,409.53
			5XX Other Purchased Services	4,000.00	2,989.00
			6XX Supplies and Materials	10,894.60	3,139.84
			8XX Other Expenditures	0.00	1,405.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				52,999.86	54,528.29

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	14,245.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,629.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,528.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,346.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	51,078.62	69,641.30
	1112 District Levy - Personal Property	854.94	1,056.42
	1113 District Levy - Heavy Motor Vehicles	13.11	0.00
	1114 District Levy - Pers Prop/Mobile Homes	33.07	65.28
	1130 Tax Title and Property Sales	0.00	0.43
	1190 Penalties and Interest on Taxes	125.40	81.19
	1510 Interest Earnings	556.44	1,218.68
	1900 Other Revenue from Local Sources	4.10	6.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>52,665.68</u>	<u>72,069.56</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	89,217.69	5,919.68
			7XX	Property and Equipment Acquisition	28,354.00	59,351.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					117,571.69	65,271.18

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					356,925.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,069.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,271.18 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					363,723.93 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,341.78	3,893.48
	1112 District Levy - Personal Property	22.76	57.65
	1114 District Levy - Pers Prop/Mobile Homes	0.74	2.53
	1130 Tax Title and Property Sales	0.00	0.07
	1190 Penalties and Interest on Taxes	2.09	3.14
	1900 Other Revenue from Local Sources	0.11	0.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,367.48</u>	<u>3,957.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		2,622.00	2,676.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,622.00</u>	<u>2,676.40</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					63.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,957.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,676.40 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,344.54 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	43.39
	2240 County Retirement Distribution	89,647.96	91,211.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>89,647.96</u>	<u>91,254.60</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	35,797.85	49,611.13	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,168.45	5,857.82	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	9,708.32	4,223.93	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,112.98	4,095.74	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,139.42	7,584.16	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,041.76	4,340.28	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,026.14	8,032.50	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	18.44	1,010.05	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,731.62	5,988.52	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,266.61	1,070.79	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				75,011.59	91,814.92	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					24,668.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,254.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,814.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,108.14	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
174	21st Century Community Learning	
	1900 Other Revenue from Local Sources	277.76
	4340 Title IV, Part B, 21st Century Community Learning Centers	108,361.00
206	Jobs for Montana Graduates	
	3290 State - Other State Grants	22,000.00
386	State Vocational Ed-Graduation Matters	
	3240 Graduation Matters Montana	5,000.00
596	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	498.00
801	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	150.00
813	Vo Ed Carl Perkins Basic Grant	
	6100 Material Prior Period Revenue Adjustments	-4,004.61
816	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,498.00
	6100 Material Prior Period Revenue Adjustments	428.95
818	Aggregate Reim/Indirects	
	6100 Material Prior Period Revenue Adjustments	77.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		136,286.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
174	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		21XX Support Services - Students			
			1XX Personal Services - Salaries		60,826.55
			2XX Personal Services - Employee Benefits		8,937.77
			3XX Purchased Professional and Technical Services		5,905.00
			5XX Other Purchased Services		13,876.40
			6XX Supplies and Materials		18,815.32
			174 Subtotal		108,361.04
206	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX Instruction			
			6XX Supplies and Materials		4,486.15
			206 Subtotal		4,486.15



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
816	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		75.00
			6XX Supplies and Materials		3,498.00
			816 Subtotal		3,573.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					116,420.19

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	12,301.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	136,286.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	116,420.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,166.97	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
174 21st Century Community Learning	108,638.76	108,361.04	277.72
206 Jobs for Montana Graduates	22,000.00	4,486.15	17,513.85
386 State Vocational Ed-Graduation Matters	5,000.00	0.00	5,000.00
596 Vo Ed Tech Ed/Industrial Arts	498.00	0.00	498.00
801 Aggregate Reim/Indirects	150.00	0.00	150.00
813 Vo Ed Carl Perkins Basic Grant	-4,004.61	0.00	-4,004.61
816 Vo Ed Carl Perkins Basic Grant	3,926.95	3,573.00	353.95
818 Aggregate Reim/Indirects	77.00	0.00	77.00
Total	136,286.10	116,420.19	19,865.91



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9.19	0.00
	1130 Tax Title and Property Sales	0.00	0.07
	1190 Penalties and Interest on Taxes	0.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9.54</u>	<u>0.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						5,259.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,259.31 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	3260 State Driver's Education Reimbursement	0.00	2,916.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>2,916.47</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance					709.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,916.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,626.03 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	148.16	1,479.11
	1900 Other Revenue from Local Sources	71.65	344.92
	4820 Federal Impact Aid - Title VIII	577,429.57	638,716.24
	6100 Material Prior Period Revenue Adjustments	-371.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		577,277.48	640,540.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	64,816.81	119,280.22
			2XX Personal Services - Employee Benefits	41,904.71	52,334.85
			5XX Other Purchased Services	33.33	783.91
			6XX Supplies and Materials	12,725.40	9,471.06
			8XX Other Expenditures	9,343.92	1,653.50
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	16,940.00	41,284.89
			5XX Other Purchased Services	10,396.92	6,744.73
			6XX Supplies and Materials	8,314.55	10,370.04
			810 Dues and Fees	1,352.00	5,952.60
			8XX Other Expenditures	4,125.68	13,516.63
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	11,057.05	0.00
			2XX Personal Services - Employee Benefits	85.95	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	6,903.17	0.00
			2XX Personal Services - Employee Benefits	245.16	0.00
			440 Bldg & Grounds Repair and Main Services	64,726.16	0.00
			4XX Purchased Property Services	0.00	47,650.44
			6XX Supplies and Materials	10,679.50	36,564.29
			7XX Property and Equipment Acquisition	33,375.00	54,335.00
	27XX Student Transportation Services				
			4XX Purchased Property Services	0.00	7,774.19
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			5XX Other Purchased Services	328.10	3,990.71
			6XX Supplies and Materials	6,825.82	20,691.34
			8XX Other Expenditures	804.50	1,175.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object		2015 Value	2016 Value
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	0.00	1,210.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					304,983.73	434,784.18

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					323,624.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					640,540.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					434,784.18	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					529,380.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	20,093.13	18,936.00
	1112 District Levy - Personal Property	333.30	292.92
	1114 District Levy - Pers Prop/Mobile Homes	16.56	22.23
	1190 Penalties and Interest on Taxes	45.08	27.41
	1900 Other Revenue from Local Sources	1.60	1.69
	3281 State Technology Aid	567.72	584.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,057.39</u>	<u>19,865.17</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		31,094.88	16,448.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>31,094.88</u>	<u>16,448.45</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	461.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,865.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,448.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,878.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	0.00	234.03	
	1900 Other Revenue from Local Sources	5,080.00	0.00	
	3460 Montana Oil and Gas Tax	101,805.01	36,083.94	
	6100 Material Prior Period Revenue Adjustments	0.00	83,668.62	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		106,885.01	119,986.59	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		7XX Property and Equipment Acquisition		0.00	71,957.39
	4XXX Facilities Acquisition and Construction Services				
		3XX Purchased Professional and Technical Services		0.00	9,259.00
		8XX Other Expenditures		83,668.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				83,668.62	81,216.39

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						81,216.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,986.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						81,216.39 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						119,986.59 (5)



Trustees' Financial Summary

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53 Valley County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	131,499.44	129,022.06
	1112 District Levy - Personal Property	2,234.78	1,994.51
	1114 District Levy - Pers Prop/Mobile Homes	58.00	150.11
	1190 Penalties and Interest on Taxes	167.80	179.27
	1510 Interest Earnings	104.54	330.84
	1900 Other Revenue from Local Sources	10.74	11.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134,075.30	131,688.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	95,000.00	100,000.00
			850 Interest on Debt	39,066.35	31,736.26
			860 Agent Fees/Issuance Costs	700.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				134,766.35	132,436.26

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	70,427.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	131,688.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	132,436.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	69,679.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	912.16	15.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>912.16</u>	<u>15.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	10,000.00	18,075.15
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	73,704.65	7,546.42
			7XX Property and Equipment Acquisition	750,576.44	0.00
			8XX Other Expenditures	<u>1,823.54</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>836,104.63</u>	<u>25,621.57</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	30,547.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,621.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,942.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	202.94	0.00
	1130 Tax Title and Property Sales	0.00	0.28
	1510 Interest Earnings	1.53	3.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		204.47	4.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					1,390.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,394.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	50,519.90	43,784.28
	6100 Material Prior Period Revenue Adjustments	0.00	-3,366.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>50,519.90</u>	<u>40,417.80</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	66,589.48	41,462.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>66,589.48</u>	<u>41,462.87</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	24,423.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,417.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,462.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,378.85	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	20,078.35	24,674.44
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	186,253.61	285,727.60
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	157.10
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	140.00
XX	XXX 26XX 41X	Energy Utility Services	54,168.48	34,842.26
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	2,622.00	2,676.40
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,350.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,350.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,116.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,144.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	43,773.49
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	43,542.17	0.00	0.00	0.00	0.00
280	1XXX	2XX	231.32	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			43,773.49	0.00	0.00	0.00	0.00

43,773.49

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Bond(s)							
11/28/2006	95,000.00	0.00	45,000.00	0.00	50,000.00	50,000.00	0.00
04/24/2014	930,000.00	0.00	55,000.00	0.00	875,000.00	60,000.00	815,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,025,000.00	0.00	100,000.00	0.00	925,000.00	110,000.00	815,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

**Beginning
Balance**

Additions

Reductions

Ending Balance